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Review of the efficiency of the administrative and financial functioning of the United Nations

Activities of the Independent Audit Advisory Committee for the period from 1 August 2009 to 31 July 2010

Report of the Independent Audit Advisory Committee

Summary

The present report covers the period from 1 August 2009 to 31 July 2010. The Independent Audit Advisory Committee held four sessions during the period, all of which were presided over by David M. Walker (United States of America). Mr. Walker and Vijayendra Nath Kaul (India) were re-elected to continue as Chair and Vice-Chair, respectively, for fiscal year 2010. All five members of the Committee attended each of the four sessions during the reporting period.

Section II of the report contains an overview of the activities of the Committee, the status of its recommendations, and its plans for 2011. Section III presents the detailed comments of the Committee.

Included as annexes to the report is the advice of the Committee on matters for consideration by the General Assembly. These matters pertain to the effectiveness, efficiency and impact of audit activities and other oversight functions of the Office of Internal Oversight Services (annex I), the terms of reference for the Committee (annex II), and the implementation of General Assembly resolution 64/259 on an accountability system in the United Nations Secretariat (annex III).

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I. Introduction

1. The General Assembly, by resolution 60/248, established the Independent Audit Advisory Committee as a subsidiary body to serve in an expert advisory capacity and to assist it in fulfilling its oversight responsibilities. In accordance with its terms of reference (see General Assembly resolution 61/275, annex), the Committee is authorized to hold up to four sessions per year. The Committee has held 11 sessions since its inception in January 2008.

2. In accordance with its terms of reference, the Committee submits an annual report to the General Assembly, containing a summary of its activities and related advice. The present, third annual report covers the period from 1 August 2009 to 31 July 2010.

3. Annexed to the report are the observations, comments and recommendations of the Committee on the effectiveness, efficiency and impact of the oversight activities of the Office of Internal Oversight Services (OIOS) (annex I); the terms of reference for the Committee (annex II); and the status of implementation of General Assembly resolution 64/259 on an accountability system in the United Nations Secretariat (annex III). The Committee decided to present these separately as annexes to facilitate the consideration of the respective agenda items by the General Assembly.

II. Activities of the Independent Audit Advisory Committee

A. Overview of the sessions of the Committee

4. During the reporting period, the Committee held four sessions: from 2 to 4 December 2009 (eighth session); 17 to 19 February 2010 (ninth session); 19 to 21 May 2010 (tenth session); and 21 to 23 July 2010 (eleventh session). Except for the eighth session, which was held in Geneva, all of the other sessions were held at the United Nations Headquarters.

5. The Committee functions under its adopted rules of procedure, as contained in the annex to its first annual report A/63/328. To date, all members of the Committee have a 100 per cent attendance rate at its sessions. All decisions of the Committee have been unanimous; however, its rules of procedure do make provision for members to record their dissent with decisions taken by the majority.

6. At its eighth session, in December 2009, the members re-elected David M. Walker (United States of America) and Vijayendra N. Kaul (India) as Chair and Vice-Chair, respectively, for 2010. As indicated in its previous annual report (A/64/288), the Committee launched the English language version of its website on 18 December 2008. The Committee has since completed the implementation of the website in the other official languages of the United Nations, in August 2009.

7. Since its establishment, the Committee has submitted eight reports to the General Assembly, two of which have been submitted during the current reporting period. These include a report to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions, on the budget of OIOS under the support account for peacekeeping operations for the period from 1 July 2010 to 30 June 2011 (A/64/652), and the Committee's annual report to the General Assembly (A/64/288).

B. Status of the recommendations of the Committee

8. As at 30 June 2010, the Committee has made a total of 55 recommendations in its reports. Seven of the 55 recommendations made in the Committee's previous annual report (A/64/288, annex) are before the General Assembly. The remaining 48 recommendations include 12 recommendations that the General Assembly has taken note of, 26 recommendations that have been implemented and another 10 recommendations that are in the process of being implemented.

9. Certain recommendations made by the Committee have been deferred for consideration by the General Assembly to no later than the main part of its sixty-sixth session (see resolution 64/263, para. 6), and they all pertain to OIOS and cover the definition of the operational independence of OIOS, the definition of impairment to OIOS independence, an annual assurance on OIOS independence, the development of an internal oversight charter, the protocol for the distribution of OIOS reports and the selection of staff for appointment and promotion.

10. **The Committee appreciates that the General Assembly plans to consider these recommendations no later than the main part of its sixty-sixth session. In the Committee's view, the recommendations are of critical importance to the effectiveness of the Office of Internal Oversight Services, especially those recommendations dealing with the operational independence of OIOS. The Committee, therefore, welcomes the opportunity to provide further advice to the General Assembly on these issues and plans to do so in line with requests by the Assembly**.

11. Although it meets only four times per year for two to three days at each session, the Committee has made significant achievements to date, particularly in relation to the operations of OIOS. The Committee follows up on the implementation of its recommendations as a standard agenda item at each session and looks forward to seeing the full effect of the actions taken by OIOS and management. Some of the significant recommendations that the Committee has made during the present reporting period relate to:

(a) The need for OIOS to undertake a thorough review of its work planning assumptions and estimates, in determining the level of resources required in its budget. This could be achieved by adopting and implementing a more robust plan by preparing a workplan that is based on residual risk. **The Committee reiterates its comment (made in A/64/86, para. 11, and A/64/652, para. 17) that relying on inherent risk only provides an overly conservative estimate of the level of risk in an organization. In completing its risk analysis, OIOS should take into account the effect of controls that management has put in place to mitigate the risks** (see also annex I, sect. A, to the present report).

(b) The immediate and urgent action that is required to fill vacant posts in OIOS, particularly at the senior management levels, especially the positions of Director of the Investigations and the Director of the Inspection and Evaluation Divisions, in order to ensure that the effectiveness and efficiency of OIOS in the performance of its mandated functions is not compromised (see also annex I, sect. II.B, to the present report).

C. Overview of the plans of the Committee for 2011

12. The Committee undertook its responsibilities, as set out in its terms of reference, in accordance with the scheduling of the sessions of the Advisory Committee on Administrative and Budgetary Questions and the General Assembly. The Committee will continue to schedule its sessions and activities to ensure that interaction with intergovernmental bodies is coordinated and that the availability of its reports is timely. In a preliminary review of its workplan, the Committee has identified several key areas which will be the main focus for each of its four sessions for fiscal 2011 (see table).

Workplan of the Committee for 2011

Sessions	*Key focus area*	*Intergovernmental consideration of the report of the Committee*
Thirteenth	Proposed budget for OIOS under the support account for peacekeeping operations for the period from 1 July 2011 to 30 June 2012	Advisory Committee on Administrative and Budgetary Questions, first quarter 2011
Fourteenth	Status of implementation of oversight bodies recommendations	General Assembly
	Management of risks and internal controls	
	Proposed programme budget for OIOS for the biennium 2012-2013	Advisory Committee on Administrative and Budgetary Questions, second quarter 2011
Fifteenth	Operational implications of issues and trends in the financial statements and reports of the Board of Auditors	General Assembly, main part of the sixty-sixth session
	Cooperation among United Nations oversight bodies	
	Preparation of the annual report of the Committee	
Sixteenth	Results of OIOS risk assessments	
	Workplans of OIOS for 2012	

13. In the discussion on planning for 2011, the Committee identified the following relevant events:

(a) Consideration by the General Assembly of recommendations concerning OIOS made by the Committee in its annual report (A/64/288, annex) and deferred by the Assembly to no later than the main part of its sixty-sixth session (resolution 64/263, para. 6);

(b) The request by the General Assembly for the Secretary-General to entrust OIOS with comprehensively defining and compiling key oversight terms in close consultation with relevant departments and offices, including the Department of Management and the Office of Legal Affairs of the Secretariat, bearing in mind existing definitions used by the Board of Auditors and the Joint Inspection Unit, and taking into account the views of the Independent Audit Advisory Committee; and the further request by the Assembly for the Secretary-General to entrust OIOS to submit to the Assembly no later than at the main part of the sixty-sixth session, terms whose definition require the guidance of the Assembly (resolution 64/263, paras. 7 and 8);

(c) The request by the General Assembly for the Secretary-General to report to the Assembly at the main part of its sixty-sixth session on the implementation of resolution 64/259;

(d) The appointment or reappointment of three of the five members of the Committee to a new term starting in January 2011;

(e) The end of term for the two of the five members of the Committee whose first four-year term expires in December 2011;

(f) The transition in the leadership position in OIOS, following the approval by the General Assembly of the appointment of a new Under-Secretary-General to one fixed term of five years, beginning on 13 September 2010 and ending on 12 September 2015.

14. The Committee may make proposals to the General Assembly in response to resolution 64/263, as referred in paragraphs 13 (a) and (b) above. These proposals will be contained in the annual report of the Committee to be submitted to the General Assembly at its sixty-sixth session.

III. Detailed comments of the Committee

A. Status of the recommendations of United Nations oversight bodies

15. During the reporting period, the Committee reviewed the status of implementation by management of the recommendations of United Nations oversight bodies, as a standard practice. In its report on the United Nations accounts for the biennium 2008-2009 (A/65/5 (Vol. I)), the Board of Auditors reported an overall implementation rate of 54 per cent in respect of recommendations made for the previous biennium 2006-2007. This represents an overall improvement in the implementation rate of recommendations made in respect of 2006-2007, which stood at 27 per cent as reported by the Committee in its previous annual report (A/64/288).

16. According to the report of the Board of Auditors on United Nations peacekeeping operations for the 12-month period from 1 July 2008 to 30 June 2009 (A/64/5 (Vol. II), chap. II), the rate of implementation of the recommendations made for 2007-2008, in respect of peacekeeping operations, was 40 per cent. The Board noted that there was an improvement in the rate of implementation of recommendations when compared with the previous year, which showed that 32 per cent of the recommendations had been fully implemented.

17. The Department of Management also advised the Committee on the status of implementation of recommendations made by the Joint Inspection Unit. As of July 2010, the acceptance rate of Joint Inspection Unit recommendations by the United Nations Secretariat was 41.3 per cent in 2009, compared to 36.7 per cent in the previous year. The implementation rate was 44 per cent, compared to 34.2 per cent in the previous year. The Department of Management considered that this was a modest but important improvement given the fact that these statistics include recommendations addressed to the General Assembly and over which management has no control.

18. In the addendum to its report to the General Assembly on the activities of OIOS for the period from 1 July 2009 to 30 June 2010 (A/65/271 (Part I)/Add.1), OIOS reported that it had issued a total of 1,992 recommendations to United Nations entities. Of the recommendations issued by OIOS during the above period, 669 (34 per cent) were deemed by OIOS to be critical. As at 30 June 2010, programme managers had implemented 904 (51 per cent) of all recommendations issued between 1 July 2009 and 31 May 2010, and 264 (43 per cent) of critical recommendations issued during the same period.[1] The Committee noted that some of the recommendations relating to the audit of extraordinary measures for the African Union-United Nations Hybrid Operation in Darfur (UNAMID), that were made by OIOS in January 2009 in its report A/63/668, have not been implemented. The Committee was informed that the non-implementation of some of these recommendations was due to the fact that they had not been accepted by management for various reasons put forward. OIOS has also closed some of these recommendations, following further information received from management. The Committee was advised by the Department of Management that critical recommendations made by OIOS that have not been implemented for more than three years or recommendations that remain unimplemented for less than three years, and are of particular concern to OIOS (as identified in the OIOS annual report on its activities) are normally brought to the attention of the Management Committee for appropriate action. The main recommendations made by the Board of Auditors that are outstanding for more than two years are also brought to the attention of the Management Committee. **The Independent Audit Advisory Committee recommends that the administration assess the lessons learned from the OIOS audit of UNAMID, and take these into account in establishing other United Nations operations, in the future. The Committee will continue to monitor the issue of non-accepted recommendations and delays in the implementation of recommendations made by oversight bodies.**

19. The Committee noted the efforts by the administration to continuously monitor the status of implementation of recommendations made by the oversight bodies. The Committee also welcomed the steps by the administration to analyse the trends in the factors affecting the implementation rate of recommendations, to identify and address systemic issues, deficiencies and risks and to seek solutions to address such weaknesses. The Department of Management also advised the Committee that, in the future, after the Department has established a dedicated enterprise risk management and internal control function, it proposes to assess the nature of recommendations that have not been accepted. It also plans to undertake a risk

[1] While the reporting period is from 1 July 2009 to 30 June 2010, owing to timing constraints, statistics on the status of recommendations include only those recommendations issued through 31 May 2010 and their status as at 30 June 2010.

assessment of non-implementation of such recommendations and to raise these to the attention of the Management Committee for appropriate action.

20. The Committee acknowledges that the Management Committee, under the chairmanship of the Deputy Secretary-General, continues to make a concerted effort to stress to programme managers the need to expeditiously implement the recommendations of the oversight bodies and to continue to closely monitor their implementation. The Management Committee has also advised the Independent Audit Advisory Committee that the issue of non-acceptance of recommendations has been of interest to that Committee. According to the Management Committee, although such recommendations constitute less than 1 per cent of all recommendations issued by the oversight bodies, the Management Committee is closely monitoring the matter and has tasked the Department of Management with the responsibility of reviewing and reporting on these cases. The Management Committee is also mindful of the continuing importance attached by the General Assembly to the full and timely implementation of recommendations of oversight bodies and the expressed request of the General Assembly to further strengthen consultation with oversight bodies. In that regard, the Management Committee has met with all of the oversight bodies over the period from June 2009 to May 2010, including a meeting with the Chair and Executive Secretary of the Independent Audit Advisory Committee in November 2009. The dialogue meetings were intended, inter alia, to promote a more direct and strengthened engagement between the Management Committee and the oversight bodies and to strengthen collectively the management of the organization, especially on the critical issue of recommendations of oversight bodies.

21. **The Independent Audit Advisory Committee recommends that the Management Committee continue the initiative of meeting with the oversight bodies, including the Independent Audit Advisory Committee, at least once per year. The Independent Audit Advisory Committee further recommends that consideration should be given to inviting OIOS to attend meetings of the Management Committee as "observers" during those meetings that address oversight matters.**

B. Risk management and internal control framework

22. Subparagraphs 2 (f) and (g) of the terms of reference for the Committee specifically mandate the Committee with the responsibility to advise the Assembly on the quality and overall effectiveness of risk management procedures; and on deficiencies in the internal control framework of the United Nations.

23. The Committee has included its comments on the implementation of General Assembly resolution 64/259 on an accountability system in the United Nations Secretariat, including the enterprise risk management and internal control framework, as annex III to the present report.

C. Strengthening investigations

24. The Committee recalls that, in paragraph 18 of its resolution 62/247 on strengthening investigations, the General Assembly had requested the Secretary-General to prepare for its consideration and approval, in close cooperation with the

Office of Internal Oversight Services, a report providing detailed information on terms of reference with regard to the proposed comprehensive review of investigations in the United Nations.

25. The Committee understands that, in response to the request of the General Assembly, a Task Force, under the chairmanship of the Deputy Secretary-General, has been established to address the request of the Assembly. The objective of the Task Force is to review all types of investigations being conducted in the Secretariat; make suggestions on the need to improve systems; examine steps that would be required to implement change and determine terms of reference that have been requested by the General Assembly in resolution 62/247. The Task Force is supported by a working group, which was tasked to conduct the review and report back to the Task Force. The working group has made recommendations to the Task Force; these recommendations are still under consideration in view of ongoing developments. **The Committee will continue to monitor developments in this area and would appreciate being kept apprised of key steps being taken to address the request of the General Assembly**.

D. Financial reporting

26. Under subparagraphs 2 (h) and (i) of the terms of reference, the Committee has the responsibility to advise the General Assembly on the operational implications of the issues and trends apparent in the financial statements of the Organization and the reports of the Board of Auditors, and on the appropriateness of accounting policies and disclosure practices and to assess changes and risks in those policies.

27. The Committee engaged in discussions with the Board of Auditors and officials of the Office of Programme Planning, Budget and Accounts on a number of issues relating to financial reporting. The issues discussed included:

(a) The status of implementation of International Public Sector Accounting Standards (IPSAS) in the United Nations, including recent progress, challenges faced, the revised timeline for the implementation of IPSAS and the synchronization of the IPSAS timeline and strategy with that of the enterprise resource planning system project timeline;

(b) The growth in extrabudgetary funding over the recent past and the need to maintain proper controls and oversight over the use of such funds. The Office had informed the Committee that for the biennium 2008-2009, income from extrabudgetary sources was $2.8 billion (comprising $2.4 billion for general trust funds and $0.4 billion for technical cooperation funds), or 58 per cent of the total income for the United Nations General Fund ($4.9 billion). The comparable amount for the biennium 2006-2007 was 56 per cent, and 40 per cent for the biennium 2004-2005. Increased extrabudgetary resources have been forthcoming mainly for the humanitarian and human rights areas;

(c) The number of modified audit opinions issued by the Board of Auditors on the eight sets of financial statements prepared by the Office for the financial period ended 31 December 2009;

(d) Other issues of concern to the Board of Auditors, such as management and disclosure of non-expendable property; and liabilities for after-service health insurance and annual leave.

28. The Committee welcomed the energy and enthusiasm of the administration in implementing the IPSAS project as well as recent progress such as in the area of project governance, development of IPSAS policies, enhanced communication, including briefings on development of IPSAS training products, the launching of computer-based training and the finalization of a contract for the enterprise resource planning project. The Committee cautions, however, that it is crucial that IPSAS be implemented without any significant further delay in the United Nations Secretariat, in view of the impact of any such delays on the project momentum, concerns of stakeholders and deferral of the benefits of IPSAS. The High-level Committee on Management had originally recommended IPSAS implementation for United Nations system organizations by 2010; however, the United Nations Secretariat is now targeting 2014 as the new implementation date, subject to the implementation of the software application SAP.

29. **The Committee considers that it is important that the Board of Auditors and OIOS continue to remain sufficiently engaged in the IPSAS project, since this is a high-risk area in terms of financial reporting.**

30. **During discussions with the Administration, the Committee was advised that the specific accounting policies for the United Nations which are IPSAS-compliant need to be further developed by the Secretariat. The Committee considers that it would be beneficial for the Board of Auditors to provide comments on these policies on an urgent basis, as and when they are developed. This would ensure that any potential impact of these policies on the design of the enterprise resource planning project is addressed on a timely basis to avoid unnecessary changes which could be required later.**

31. The Committee notes that, in view of the significant "reputational risks" involved with regard to the expansion in extrabudgetary funds and the risk for fraud and abuse, there is a need for strong controls and oversight over such funds. In addition, the lack of effective controls over and accounting for non-expendable property appears to be developing into a systemic issue.

E. Coordination among United Nations oversight bodies

32. During the reporting period, in addition to its regularly scheduled meetings with OIOS, the Committee met with other oversight bodies in Geneva as well as in New York. These included the Joint Inspection Unit, the Audit Committee of the World Intellectual Property Organization (WIPO), and the United Nations Board of Auditors. Both the Independent Audit Advisory Committee and the WIPO Audit Committee welcomed the opportunity to discuss issues of common interest and suggested that similar opportunities should be sought going forward, with the inclusion of other audit committees of the United Nations system. In meeting with the Joint Inspection Unit, the Committee took note of the positive relationship through the tripartite coordination meetings with OIOS and the Board of Auditors and the sharing of workplans to avoid duplication.

33. During the Committee's eleventh session, the Committee and the Board of Auditors exchanged experiences and discussed ways to enhance cooperation and effectiveness without prejudice to their respective mandates. The Committee and the Board also engaged in extensive discussions on the Board's findings on operational implications and trends in the financial statements, including the Board's audit

opinions issued on financial statements for the financial period ended 31 December 2009; and on the major findings and recommendations contained in the Board's reports to the General Assembly (see para. 27 above). The Board also shared with the Committee cases of reliance it had placed on the work of OIOS.

34. The dialogue between the Board and the Committee allowed for the sharing of perspectives on matters of mutual concern and provided a useful opportunity for cooperation among United Nations oversight bodies.

F. Cooperation and access

35. The Independent Audit Advisory Committee is pleased to report that it has received full cooperation of the Joint Inspection Unit, the Board of Auditors, the Office of Internal Oversight Services and senior management in the United Nations Secretariat, including the Department of Management, in discharging its responsibilities. The Committee was also given appropriate access to the staff, documents and information it needed to undertake its work. The Committee looks forward to continued cooperation with the entities with whom the Committee interacts in order for the Committee to discharge its responsibilities set out in the terms of reference, in a timely manner.

(*Signed*) David M. **Walker**
Chair, Independent Audit Advisory Committee

(*Signed*) Vijayendra N. **Kaul**
Vice-Chair, Independent Audit Advisory Committee

(*Signed*) Vadim V. **Dubinkin**
Member, Independent Audit Advisory Committee

(*Signed*) John F. S. **Muwanga**
Member, Independent Audit Advisory Committee

(*Signed*) Adrian P. **Strachan**
Member, Independent Audit Advisory Committee

Annex I

Observations, comments and recommendations of the Independent Audit Advisory Committee on the effectiveness, efficiency and impact of the audit activities and other oversight functions of the Office of Internal Oversight Services

I. Background

1. The terms of reference provide for the Independent Audit Advisory Committee to advise the General Assembly on aspects of internal oversight (General Assembly resolution 61/275, annex, subparas. 2 (c-e)). In undertaking its mandate, the Committee maintained its standard practice of meeting with the Under-Secretary-General for Internal Oversight Services and other senior officials of the Office of Internal Oversight Services (OIOS), during the sessions of the Committee. The discussions focused on OIOS workplan execution, significant findings reported by OIOS, operational constraints (if any), post incumbency and status of implementation by management of OIOS recommendations, including the top 10 to 20 recommendations that had not been implemented by management.

II. Observations, comments and recommendations

A. Workplan and budget of the Office of Internal Oversight Services for 2010-2011

2. The responsibilities of the Committee with respect to OIOS are set out in the terms of reference and include the examination by the Committee of the workplans of OIOS, taking into account the workplans of the other oversight bodies, and advising the General Assembly thereon.

3. The Committee reported its observations and recommendations with regard to OIOS workplans in its report on the budget for OIOS under the support account for peacekeeping operations for the period from 1 July 2010 to 30 June 2011 (A/64/652) and in the Committee's report on the proposed programme budget for OIOS for the biennium 2010-2011 (A/64/86). In respect of the former report, the General Assembly, in its resolution 64/271, endorsed the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions (A/64/753), and requested the Secretary-General to ensure full implementation. In paragraph 150 of its report, the Advisory Committee on Administrative and Budgetary Questions had noted that procedural issues had arisen with regard to the process being followed by the Independent Audit Advisory Committee in reviewing the proposed budget of OIOS. The issue requiring clarification was which budget submission should the Advisory Committee receive: the original submission provided to the Independent Audit Advisory Committee or the OIOS proposals, as amended, by the Secretary-General. The Advisory Committee on Administrative and Budgetary Questions was of the opinion that this was a policy matter for decision by the General Assembly, as it concerned the role

of the Secretary-General in determining the level and allocation of the resources of OIOS in the context of the operational independence of the Office.

4. The Committee agreed that in reporting to the General Assembly on budgetary requirements for OIOS, it would continue to use the Secretary-General's proposed budget for OIOS in accordance with his responsibilities as Chief Administrative Officer of the Organization, provided that the Committee also had access to and was given the opportunity to consider the original budget submission from OIOS as well as any official communication thereon sent to OIOS by representatives of the Secretary-General, in a timely manner.

5. In respect of the Committee's report on the regular budget proposals for OIOS (A/64/86), the General Assembly in its resolution 64/243 concurred with relevant recommendations made by the Committee and requested the Secretary-General to ensure that OIOS designs and implements a plan to complete a risk analysis in preparation for its 2012-2013 biennium budget request. The Assembly also requested the Secretary-General to ensure that OIOS prepares a workplan for investigation.

6. **The Committee has continued to reiterate the recommendations on completion of comprehensive and residual risk-based analyses and work planning with OIOS. The Committee was subsequently advised that OIOS has since adjusted its risk assessment to consider the residual risk in its work planning process by taking into account internal controls that management has put in place to mitigate risks. The Committee looks forward to reviewing the progress made by OIOS during the Committee's review of future budget proposals for the Office.**

7. The Committee continued to monitor the implementation of workplans of the Divisions in OIOS and the timelines of reports. In addressing with OIOS delays in the issuance of reports, the Committee stressed the importance of finalizing reports in a timely manner as the value of oversight work diminishes when reports take too long to complete.

8. The Committee has previously commented in the present report (see paras. 27-31) on the systemic issues reported on by the Board of Auditors, including issues of concern. **The Independent Audit Advisory Committee considers that OIOS can add value to its oversight work by conducting more audits of cross-cutting and systemic issues. The Committee therefore recommends that in preparing its workplan, OIOS place greater emphasis on audits of cross-cutting issues (horizontal audits) in order to identify prevalent systemic issues that need to be addressed by management as a priority.**

B. Vacant posts in the Office

9. The Committee has previously reported the high number of vacancies in OIOS to the General Assembly, in February 2009 (see A/63/737), and in August 2009 (A/64/288). Similarly, in its report on the United Nations peacekeeping operations and accounts for the financial period ended 30 June 2009 (A/64/5 (Vol. II), paras. 368-369), the Board of Auditors had commented on the vacancy rate of resident auditors in peacekeeping missions. As at 31 August 2009, the overall vacancy rate was 23 per cent, including new posts that had recently been approved

for the United Nations Support Office for the African Union Mission in Somalia (UNSOA). This was an improvement over the previous financial period, when the vacancy rate of resident auditors stood at 36 per cent as at July 2008 (see A/63/5 (Vol. II), para. 469).

10. OIOS reported to the Committee that as at 31 July 2010, the overall vacancy rate in OIOS was 23.2 per cent, which is a slight increase over the 22 per cent vacancy rate reported by the Committee in its previous annual report (A/64/288). The highest vacancy rates were in the Investigations Division (32.3 per cent), and in the Internal Audit Division (22 per cent). In these two Divisions, the vacancies related mainly to posts funded from the regular budget and the peacekeeping support account. For example, in the Investigations Division, as at 31 July 2010, 22.9 per cent of posts funded from the regular budget and 38.9 per cent of posts funded from the peacekeeping support account were vacant. Similarly, the vacancy rate for posts in the Internal Audit Division was 25 per cent (regular budget) and 20 per cent (peacekeeping support account), respectively. The Committee also noted with concern that two posts at the Director level, namely, the Director of the Investigations Division and the Director of the Inspections and Evaluation Division, have still not been filled.

11. At its sixty-fourth session, in considering the annual report of the Committee (A/64/288), the General Assembly, in resolution 64/263, had endorsed the comments made previously by the Committee on the filling of vacancies in OIOS and had requested the Secretary-General to ensure the full implementation of the relevant comments of the Committee.

12. OIOS advised the Committee that it is taking steps to recruit staff and to lower the vacancy rates. **The Committee will continue to monitor steps taken by OIOS to expedite the filling of vacant posts, especially the resident auditor and investigation positions. The Committee reiterates its previous comment made in the annual report for the period from 1 August 2008 to 31 July 2009 (A/64/288, para. 36), that the high number of vacant posts, in particular at the senior management levels, would have an adverse effect on the capacity and ability of the Office to accomplish its programme of work.**

C. Quality assessments of the Internal Audit Division of the Office of Internal Oversight Services

13. The Internal Audit Division of the Office of Internal Oversight Services initiated, in the current year, client and staff satisfaction surveys covering various aspects of its oversight function, and shared the results of the surveys with the Committee. The client survey questionnaire which related to year 2009, covered the quality of work of the internal auditors, consultation with clients in developing the workplan, the scope of work, the audit process and reporting of findings. The staff survey questionnaire addressed the professional practices of the Division, the audit process, training, supervision and career development.

14. The Committee considered that the surveys initiated by OIOS were steps in the right direction as they provided an independent basis for OIOS to assess the quality and value of its work, to identify the positive feedback from the respondents to the surveys, and to address those areas in which corrective action was required. Based on the feedback from the client survey, OIOS plans to meet with clients to discuss

concerns raised in areas such as timeliness of reporting and accuracy of findings, and to enhance its monitoring procedures of assignments. With regard to the results of the staff survey, OIOS plans to focus on the areas of training and performance development, in the future.

15. During the reporting period, OIOS had also commissioned two consultants to undertake an independent review for an internal quality assessment in accordance with the Quality Assurance and Improvement Programme developed and maintained by the Internal Audit Division of OIOS. The objectives of the review were to assess the conformity of the Internal Audit Division's practices and processes with its Audit Manual and with the standards of the Institute of Internal Auditors, to assess the efficiency and effectiveness of the Division in meeting the needs of stakeholders and to make recommendations to improve and streamline the internal audit process.

16. Based on the results of the assessments, the consultants have concluded that overall, the internal audit activity generally conformed with the standards promulgated by the Institute of Internal Auditors. The consultants saw opportunities for improvement, such as updating of the audit manual and the Quality Assurance and Improvement Programme, strengthening operational independence, implementing new training initiatives and establishing a clear policy on rotation of audit staff among various audit entities and areas within a duty station or, to the extent possible, among different duty stations.

D. Conclusion

17. In the opinion of the Committee, OIOS appears to be making progress with regard to the quality of its work and adherence to international standards but further effort is required with regard to risk-based work planning, the issuance of reports in a timely manner, and the filling of vacancies expeditiously.

18. The Independent Audit Advisory Committee presents the above observations, comments and recommendations for the consideration of the General Assembly on the effectiveness, efficiency and impact of the audit activities and other oversight functions of the Office of Internal Oversight Services.

Annex II

Observations, comments and recommendations of the Independent Audit Advisory Committee on the terms of reference for the Committee

I. Background

1. Subsequent to establishing the Independent Audit Advisory Committee at its sixtieth session, the General Assembly, by resolution 61/275, approved terms of reference for the Committee, as well as the criteria for its membership. In the same resolution, the General Assembly decided to review the terms of reference for the Committee at its sixty-fifth session. The terms of reference are set out in an annex to Assembly resolution 61/275.

2. The Committee unanimously agreed to provide its observations, comments and recommendations on the terms of reference as input for the review by the Assembly at its sixty-fifth session.

II. Data collection and review process of the Independent Audit Advisory Committee

3. The Committee developed a plan to collect relevant data for analysis and to prepare its input to the General Assembly. The Committee employed two approaches in its data-gathering process: a survey questionnaire distributed in April 2010 to other oversight bodies and United Nations staff members (D-2 level and above) and interviews with representatives of Member States.

4. The survey questionnaire included questions relating to the Committee's discharge of its responsibilities as set out in the terms of reference, the overall assessment of the Committee's value added as an expert advisory body of the General Assembly, the overall performance of the Committee as compared with expectations of an oversight committee, views on how any expectation gaps could be corrected and the overall views of the Committee's responsibilities in the current terms of reference. The survey was administered electronically and the individual responses are confidential. In the Committee's view, while the response data were useful, the response rate was not adequate to draw statistically reliable conclusions about the sample population as a whole.

5. The comments provided in the survey and in the interviews disclosed support for the work of the Committee and acknowledgement that the Committee has made noticeable progress in its efforts to improve oversight in the areas for which the Committee has responsibility.

6. The Committee wishes to take this opportunity to express its appreciation to all of the respondents to the survey, to the other oversight bodies and to representatives of Member States for taking time from their busy schedules to meet with the respective Committee members and to respond to questions. The information gathered provided useful input to the Committee's review of the existing terms of reference and to the proposals by the Committee to the General Assembly.

III. Observations, comments and recommendations

7. The Committee has set out below its observations, comments and recommendations, based on the information gathered from the responses to the survey questionnaire, supplemented by interviews with other oversight bodies and representatives of Member States, and the observations of the Committee over the past 30 months.

8. The Committee has attempted to ensure that all of its activities remain strictly within the scope of its terms of reference (see General Assembly resolution 61/275, annex). In this respect, the observations, comments and recommendations in the present annex focus on the role of the Committee as an expert advisory body that assists the General Assembly in fulfilling its oversight responsibilities, in conformity with section I, paragraph 1, of the terms of reference for the Committee. The present annex addresses only those significant issues that, in the Committee's opinion, are relevant to the review by the General Assembly of the terms of reference for the Committee. The Committee's comments are provided in the same order as the current terms of reference, where applicable.

A. Responsibilities of the Independent Audit Advisory Committee

1. Terms of reference

9. The terms of reference describe the role of the Committee and identify in section I, paragraphs 2 (a) to (j), the specific responsibilities of the Committee.

10. In the survey and interviews undertaken by the Committee, the following emerged as significant issues in relation to the terms of the reference for the Committee:

(a) While a number of respondents to the survey considered that the terms of reference were appropriate, some of them noted that the terms of reference were vague;

(b) Respondents to the survey indicated that the Committee should also review management's system for accounting for results;

(c) Some respondents to the survey considered that the name of the Committee, Independent Audit Advisory Committee, was too narrow in view of the scope of responsibilities of the Committee.

11. Section I, paragraphs 2 (f) to (i), of the current terms of reference for the Committee give it responsibility for aspects of internal oversight and management's activities with regard to risk management, internal controls and financial reporting. The Committee considers that this is only one side of the value/risk equation and proposes that the Committee be empowered to review management's systems for accounting for performance results since this represents the value side of the value/risk equation. In making this proposal, the Committee is drawing reference to the definition of accountability approved by the General Assembly in its resolution 64/259, adopted on 29 March 2010. In that resolution, the definition of accountability "includes achieving objectives and high quality results in a timely and cost-effective manner, in fully implementing and delivering on all mandates to the Secretariat approved by the United Nations intergovernmental bodies and other

subsidiary organs established by them in compliance with all resolutions, regulations, rules and ethical standards; truthful, objective, accurate and timely reporting on performance results".

12. The Committee considers that the definition of accountability approved by the General Assembly provides a valuable opportunity for the Committee to focus on performance results and values. **The Committee therefore recommends that the General Assembly consider expanding the current terms of reference for the Committee to include a responsibility to review management's system for accounting for performance results**.

13. The Committee recalls that, in its resolution 60/283, the General Assembly approved the adoption by the United Nations of the International Public Sector Accounting Standards (IPSAS) as well as the resources to begin the process of implementing IPSAS. The General Assembly, in the same resolution, also approved the replacement of the Organization's Integrated Management Information System with a next-generation enterprise resource planning system or other comparable system.

14. Organizations have continued to make progress in implementing IPSAS, but some organizations have had to push their implementation dates to 2011, 2012, and, in the case of the United Nations, to 2014.

15. The Committee welcomes the efforts of organizations of the United Nations system in moving forward with the IPSAS project, including IPSAS-compliant harmonized accounting policies and guidance.

16. The Committee notes that the Advisory Committee on Administrative and Budgetary Questions, in paragraph 7 of its report (A/64/531), had emphasized the role of the system-wide function in developing harmonized system-wide accounting policies and guidance, ensuring consistent application and interpretation of those policies across the system and advising organizations on the amendments required to align their financial regulations and rules for IPSAS.

17. The Committee considers that, in view of the magnitude and importance of the IPSAS project and the need to ensure close coordination between the IPSAS project and the enterprise resource planning project, the Committee could play an important role in advising the General Assembly in those areas. **The Committee therefore recommends that the General Assembly consider enhancing the Committee's responsibilities under section II, financial reporting, of the terms of reference, to provide for the Committee "to advise the Assembly on the appropriateness of, and potential changes to accounting policies and disclosure practices, including assessing such changes and related risks in those policies"**.

18. The Committee recognizes the benefits to be gained from knowledge-sharing among audit committees and other external oversight bodies in the United Nations system. The terms of reference for the Committee do not expressly provide for such knowledge-sharing.

19. In this regard, the Committee recalls paragraph 13 of General Assembly resolution 64/262, in which the Assembly welcomed the coordination of the Joint Inspection Unit with the Board of Auditors and the Office of Internal Oversight Services of the Secretariat, and encouraged those bodies to continue sharing experiences, knowledge, best practices and lessons learned with other United

Nations audit and oversight bodies, as well as with the Independent Audit Advisory Committee, with a view to avoiding overlap or duplication and achieving further synergy, cooperation, effectiveness and efficiency, without prejudice to the respective mandates of oversight bodies.

20. **Based on best practice and in line with General Assembly resolution 64/262, the Committee recommends that the General Assembly consider expanding the terms of reference to expressly provide for the Committee to facilitate the sharing of experiences, knowledge, best practices and lessons learned with other United Nations audit and oversight bodies, including audit committees**.

2. Criteria for membership

21. Section I, paragraph 7, of the terms of reference provides that members of the Committee shall be appointed and shall serve for three years, and can be reappointed for a second and final term of three years, with the exception of two of the initial five members of the Committee, who shall be appointed by drawing of lots for four years.

22. Section II, paragraph 12, of the terms of reference further provides for a five-year cooling-off period for eligibility of former senior United Nations Secretariat officials for appointment to the Committee following their separation from service. A similar cooling-off period is required for appointment of members of the Committee to be eligible for appointment in the Secretariat.

23. The Committee considers that there should be better alignment between the term of office and the cooling-off period as discussed above. **The Committee therefore recommends that the General Assembly consider amending paragraph 12 of the terms of reference to change the time-related references to "three years" instead of "five years"**.

B. General

24. **The Committee further recommends that the General Assembly consider changing the name of the Committee to "Independent Accountability Advisory Committee", since that title would be more reflective of the responsibilities of the Committee and also in view of the new definition of "accountability" adopted by the General Assembly in its resolution 64/259**.

IV. Conclusion

25. The Independent Audit Advisory Committee presents the above observations, comments and recommendations for the consideration of the General Assembly in its review of the terms of reference for the Committee.

Annex III

Observations, comments and recommendations of the Independent Audit Advisory Committee on the implementation of General Assembly resolution 64/259 on an accountability system in the United Nations Secretariat

I. Background

1. Subparagraphs 2 (f) and (g) of the terms of reference of the Committee with the responsibility to advise the General Assembly on the quality and overall effectiveness of risk management procedures and on deficiencies in the internal control framework of the United Nations.

2. The Committee recalls that, in January 2010, the Secretary-General had submitted a report entitled "Towards an accountability system in the United Nations Secretariat" (A/64/640) to the General Assembly for consideration. In that report, in addition to a proposed definition of the term "accountability", the Secretary-General had set out the Secretariat's achievements to date, the Secretariat's recommendations for strengthening an accountability system in the Secretariat and a detailed plan and road map for the implementation of the enterprise risk management and internal control framework. The Secretary-General further requested the Assembly to endorse the components of the accountability system for the Secretariat and the related measures for increased accountability.

3. The General Assembly, in its resolution 64/259, having considered the report of the Secretary-General (A/64/640) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/64/683 and Corr.1), inter alia, reaffirmed its commitment to strengthening accountability in the United Nations Secretariat and the accountability of the Secretary-General for the performance of the Secretariat to all Member States. The Assembly also decided on a definition of accountability and roles and responsibilities. At the same time, the Assembly requested the Secretary-General to report to the General Assembly at the main part of its sixty-sixth session on implementation of resolution 64/259, and on a number of issues relating to strengthening accountability in the United Nations Secretariat.

4. The Committee agreed that it would provide in the current annual report supplementary comments and observations to the General Assembly on relevant issues on risk management procedures and internal control framework that fall within its terms of reference. The Committee reserves the right to make additional comments and observations on this subject in the future.

II. Observations, comments and recommendations

5. The Committee welcomes the comments and recommendations made in the report of the Advisory Committee on Administrative and Budgetary Questions (A/64/683 and Corr.1) as well as the decisions taken by the General Assembly to embrace an accountability system in the United Nations Secretariat. In its report, the Advisory Committee had emphasized "that an accountability framework cannot, in

and of itself, create a culture of accountability. Such a culture requires a change in the mindset of staff, driven by a sustained commitment at the most senior levels of the Secretariat" (para. 52). Further, in noting that some improvements to some of the existing tools are being planned or are under way, the Advisory Committee believed that a strong underlying framework was indispensable to ensure that all the various components of an accountability system would successfully interact with each other, and thus provide assurances to Member States that personnel and institutional accountability were embedded in the organizational structure.

6. **The Committee concurs with the above conclusions of the Advisory Committee on Administrative and Budgetary Questions**.

7. In paragraph 23 of its resolution 64/259, the General Assembly requested the Secretary-General to take appropriate measures to accelerate the implementation of results-based management, taking into account paragraph 43 of the report of the Advisory Committee on Administrative and Budgetary Questions. **The Committee recommends that in responding to the General Assembly's request, the Secretary-General should integrate enterprise risk management into the programme planning process as part of the logical framework analysis. This would present an appropriate method of ensuring that programme managers consider managing risks as an integral part of their planning process and ongoing responsibilities. The requirement to report on risks and how they intend to manage these risks, might "compel" managers to adopt a standardized risk management framework sooner**.

8. Accountability is one of the principles that is an important foundation of organizational culture. In paragraph 2 of his report to the General Assembly (A/64/640), the Secretary-General has stated that he shares the belief of Member States that accountability is a central pillar of effective and efficient management that requires attention at the highest level. **In this regard, the Committee would like to reinforce that the Secretary-General has responsibility to design, monitor and evaluate the system of accountability in the Secretariat. The Committee recommends that the system of accountability should not only be clearly defined, it should also be consistently applied, effectively implemented, evaluated periodically and continuously improved**.

9. The Committee welcomes the decision by the General Assembly to establish a clear definition of accountability that includes performance results (see resolution 64/259, sect. A, para. 8). **The Committee recommends that the General Assembly consider that, in addition to the reference to "achieving objectives and high quality results", the definition of accountability should also be expanded to address "managing risks". Risks should be defined as "financial", "operational" and "reputational" risks**.

10. **The Committee further recommends that the definition of accountability should include reference to the obligation of "contractors" and "consultants", since they play an important role in providing services in the Secretariat. Accordingly, should the General Assembly accept the recommendation of the Committee, then paragraph 1 of the definition of accountability could be amended to read as follows: "Accountability is the obligation of the Secretariat, its staff members, contractors and consultants to be answerable for all decisions made and actions taken by them, and to be responsible for honouring their commitments, without qualification or exception."**

11. The Committee met with representatives of the Department of Management to enquire what steps the administration would be taking to implement the resolution of the General Assembly as well as a time frame for implementation. The Committee was pleased to note that the Secretariat has embarked on major initiatives to address the concerns of the General Assembly. These initiatives are described below:

(a) Establishment of an accountability website, which will concentrate in a single location, the most important regulations, rules and instruments of accountability that managers and staff should understand and use in order to strengthen accountability in the Organization;

(b) Undertaking a comprehensive review of delegation of authority;

(c) Establishment of a focal point, within existing resources, to enhance the current capabilities in the Secretariat responsible for enterprise risk management. The focal point, which would be housed within the Department of Management, would be required to implement the proposed methodology for enterprise risk management; build the network of enterprise risk management focal points; carry out enterprise risk management assessments in different Departments in a manner that would achieve appropriate representation by various entities and functions; provide assistance to Secretariat entities implementing enterprise risk management procedures and advance the adoption of consistent methodologies for risk assessment in the Secretariat;

(d) Accelerating the implementation of results-based management within existing resources;

(e) Strengthening personal accountability at all levels within the Secretariat. As a first step, in April 2010, the Secretariat established a new Performance Management and Development System (ST/AI/2010/5 and Corr.1).

12. The Committee considered that the initiatives planned by the Secretary-General were positive steps in the right direction and made suggestions on the best approach that the Secretariat should adopt in order to enhance the successful outcome of the planned initiatives. For example, with regard to the enterprise risk management assessments, the Committee recommended that the Department of Management could identify a few "champions" within the Organization to demonstrate the value and success of such assessments. **The Committee recommends that the Secretariat should develop, as a priority, a clearly defined and well-documented plan to include objectives, responsibilities and a timeline for accomplishing the specific actions it plans to undertake in order to strengthen accountability, in response to General Assembly resolution 64/259.**

III. Conclusion

13. In paragraph 5 of resolution 64/259, the General Assembly urged the Secretary-General to further strengthen consultation with the oversight bodies with a view to ensuring accountability in the Secretariat. In line with its terms of reference, the Committee will continue to monitor the interaction between management and the oversight bodies, and to provide advice to the Assembly on the quality and overall effectiveness of risk management procedures and on deficiencies in the internal control framework of the United Nations.

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Sixty-fifth session
Item 59 of the provisional agenda*
Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples

Second International Decade for the Eradication of Colonialism

Report of the Secretary-General**

Summary

The present report is submitted pursuant to General Assembly resolution 55/146, entitled "Second International Decade for the Eradication of Colonialism", in which the Assembly requested the Secretary-General to report to the General Assembly at its sixty-fifth session on the implementation of the resolution.

Throughout the Second Decade, successive General Assembly resolutions and the work of the Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples have kept this issue firmly on the agenda of the Organization. The Special Committee has continued its efforts to strengthen consultation mechanisms and dialogue with the administering Powers and assistance to the Non-Self-Governing Territories.

The Secretary-General notes that developments in some Territories may provide the Special Committee and the administering Powers an opportunity to develop decolonization plans on a case-by-case basis with the participation of the representatives of the Non-Self-Governing Territories.

* A/65/150

** The present report has been submitted for processing in late August to allow for as much coverage as possible of the period of the Second International Decade.

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I. Introduction

1. On 8 December 2000, at the conclusion of the first Decade, the General Assembly adopted resolution 55/146, which, inter alia, declared the period 2001-2010 the Second International Decade for the Eradication of Colonialism, and called upon Member States to redouble their efforts to implement the plan of action for the Second Decade, as contained in the annex to the report of the Secretary-General, document A/46/634/Rev.1 of 13 December 1991. The Assembly called upon the administering Powers to cooperate fully with the Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples to develop a constructive programme of work on a case-by-case basis for the Non-Self-Governing Territories to facilitate the implementation of the mandate of the Special Committee and the relevant resolutions of the United Nations on decolonization.

2. Views and suggestions submitted by Member States to the Secretary-General were summarized in a plan of action for the first Decade, which remained largely relevant to the Second Decade. In accordance with General Assembly resolution 55/146, the plan of action was updated as necessary and was included as an annex to the report of the Secretary-General, A/56/61 of 22 March 2001.

3. That plan of action contained recommendations to the international community, the administering Powers, namely, France, New Zealand, the United Kingdom of Great Britain and Northern Ireland and the United States of America, and other Member States, the specialized agencies, programmes and intergovernmental bodies, in particular the Special Committee.

4. At the midpoint of the Second Decade, in accordance with the plan of action, the Secretary-General submitted to the General Assembly a report on its implementation, as well as on suggestions and trends that emerged from the deliberations of United Nations organs and the specialized agencies contained in document A/60/71 of 5 April 2005.

5. The present report is submitted pursuant to General Assembly resolution 55/146, entitled "Second International Decade for the Eradication of Colonialism". Replies from Member States, and from United Nations bodies, specialized agencies and international institutions associated with the United Nations in connection with the Second Decade are contained in annexes I and II, respectively.

II. Actions taken during the Decade by United Nations organs

A. General Assembly

6. During the period under review, the General Assembly annually considered in plenary meetings or in the Special Political Decolonization Committee (Fourth Committee) a number of questions relating to decolonization and adopted resolutions and decisions on them. In particular, the Assembly considered the following items:

(a) Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples. Under this item, the Assembly considers the yearly report of the Special Committee on the Situation with regard to the Implementation

of the Declaration. The Special Committee monitors developments in all Non-Self-Governing Territories and reports on them to the Assembly, making recommendations on the following Territories — American Samoa, Anguilla, Bermuda, the British Virgin Islands, the Cayman Islands, Gibraltar, Guam, Montserrat, New Caledonia, Pitcairn, St. Helena, Tokelau, the Turks and Caicos Islands, the United States Virgin Islands and Western Sahara — as well as on the issue of the dissemination of information on decolonization;

(b) The question of the Falkland Islands (Malvinas);[1]

(c) Information from Non-Self-Governing Territories transmitted under Article 73 *e* of the Charter of the United Nations;

(d) Economic and other activities which affect the interests of the peoples of Non-Self-Governing Territories;

(e) Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples by the specialized agencies and international institutions associated with the United Nations;

(f) Offers by Member States of study and training facilities for inhabitants of Non-Self-Governing Territories.

7. During the period under review, by its resolutions 56/74, 57/140, 58/111, 59/136, 60/119, 61/130, 62/120, 63/110 and 64/106, the General Assembly requested the Special Committee to continue to seek suitable means for the immediate and full implementation of the Declaration and to carry out the actions approved by the General Assembly regarding the First and Second Decades in all Territories that have not yet exercised their right to self-determination, including independence. By its most recent resolution 64/106, the Assembly requested the Special Committee to formulate specific proposals to bring about an end to colonialism and to report thereon to the Assembly at its sixty-fifth session. It also requested the Special Committee to develop and finalize before the end of the Second Decade and in cooperation with the administering Power and the Territory in question, a constructive programme of work on a case-by-case basis for the Non-Self-Governing Territories to facilitate the implementation of its mandate and the relevant resolutions on decolonization, including resolutions on specific Territories.

8. At its sixty-fourth session, the General Assembly adopted several other resolutions and decisions relating to specific Territories and other decolonization items, as well as on the programme of work of the Special Committee. For instance, in its most recent resolution addressing the Turks and Caicos Islands (see resolution 64/104 B of 10 December 2009) and upon the recommendation of the Special Committee, the Assembly noted with concern the ongoing situation in the Territory, as well as the efforts of the administering Power to restore good governance and sound financial management, and called for restoration of constitutional arrangements providing for representative democracy through elected territorial Government as soon as possible.

[1] A dispute exists between the Governments of Argentina and the United Kingdom of Great Britain and Northern Ireland concerning sovereignty over the Falkland Islands (Malvinas) (see ST/CS/SER.A/42).

Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples

9. By 2010, the Special Committee had been enlarged from 24 to 29 members as follows: Antigua and Barbuda, Bolivia (the Plurinational State of), Chile, China, the Congo, Côte d'Ivoire, Cuba, Dominica, Ecuador, Ethiopia, Fiji, Grenada, India, Indonesia, the Islamic Republic of Iran, Iraq, Mali, Nicaragua, Papua New Guinea, the Russian Federation, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Sierra Leone, the Syrian Arab Republic, Timor-Leste, Tunisia, the United Republic of Tanzania and the Bolivarian Republic of Venezuela.

10. As the policymaking organ of the General Assembly on decolonization, the Special Committee has been at the forefront of United Nations efforts to implement resolution 55/146 and the plan of action for the Second Decade. Information on its activities may be found in the annual report of the Special Committee to the General Assembly.[2]

11. As requested by the General Assembly, the Special Committee has carried out periodic reviews of the situation in each Territory, analysing progress made in the implementation of the Declaration. Such analysis has been based on information provided by the administering Powers pursuant to Article 73 *e* of the Charter of the United Nations and the annual working papers prepared by the Secretariat, as well as information provided by the representatives of the Non-Self-Governing Territories at hearings and regional seminars held by the Committee. On the basis of such analysis, the Special Committee has formulated recommendations to the General Assembly.

12. During the period under review, the Special Committee annually took decisions to continue to consider the question of Puerto Rico on the basis of reports prepared by the Rapporteur of the Special Committee and heard petitioners on that subject. During the Second Decade, the Special Committee adopted annual resolutions on the question without a vote.

13. In accordance with the plan of action, the Special Committee has continued to hold annual regional seminars in the Caribbean and Pacific regions alternately. The seminars have included the participation of the representatives of the peoples of the Non-Self-Governing Territories, the administering Powers, Member States, regional organizations, the specialized agencies, non-governmental organizations and experts. Ten regional seminars were held during the Second Decade as follows: Cuba (2001), Fiji (2002 and 2006), Anguilla (2003), Papua New Guinea (2004), Saint Vincent and the Grenadines (2005), Grenada (2007), Indonesia (2008), Saint Kitts and Nevis (2009) and New Caledonia (2010). In 2003, for the first time, the Special Committee held its regional seminar in a Non-Self-Governing Territory in the Caribbean and in 2010 in the Pacific. Throughout the Second Decade, the regional seminars have served as an effective forum for discussion of issues of concern to the Non-Self-Governing Territories and have afforded representatives of the Non-Self-Governing Territories the opportunity to present their views and recommendations to the Special Committee. The Special Committee reports on the seminars in its annual report to the General Assembly.

[2] *Official Records of the General Assembly, Sixty-fifth Session, Supplement No. 23* (A/65/23).

14. Pursuant to the plan of action, the Special Committee has continued to seek the full cooperation of the administering Powers with regard to the dispatch of visiting missions to the Territories. In 2002, a special mission of the Special Committee visited Tokelau within the framework of a work programme on self-determination for the Territory, developed together with the representatives of Tokelau and New Zealand. Further, at the invitation of New Zealand and Tokelau, a representative of the Special Committee witnessed the referendums in Tokelau, in February 2006 and October 2007. At the 2003 regional seminar in Anguilla, the Special Committee used the opportunity to meet with civil society representatives and disseminate information on the decolonization work of the United Nations. At the invitation of the territorial Government of Bermuda, with the agreement of the United Kingdom, the Special Committee sent a special mission to the Territory in 2005. At the request of the territorial Government of the Turks and Caicos Islands, with the cooperation of the United Kingdom, the Special Committee visited the Territory in April 2006. Throughout the period under review, the General Assembly reaffirmed that United Nations visiting missions are an effective means of ascertaining the situation in the Territories, as well as the wishes and aspirations of their inhabitants, and called upon the administering Powers to continue to cooperate with the Special Committee in the discharge of its mandate and to facilitate visiting missions to the Territories.

15. In compliance with the provisions of General Assembly resolutions and the objectives of the Second Decade, New Zealand, as administering Power, has shown exemplary cooperation with the Special Committee regarding Tokelau. The representative of France has also participated in the work of the Committee during its consideration of the question of New Caledonia and in particular, in the 2010 regional seminar held in Nouméa, New Caledonia, hosted by the Governments of France and New Caledonia. The delegations of the United Kingdom of Great Britain and Northern Ireland and the United States of America have not formally participated in meetings of the Committee. Informal contacts between the Special Committee and administering Powers have continued in order to explore means to improve cooperation as necessary.

B. Security Council

16. During the period under review, the Security Council continued to consider reports of the Secretary-General and adopted resolutions on the situation concerning Western Sahara. The Secretary-General's Envoys and Special Representatives continued to consult with the parties on ways to address the situation. Following the transmission by the Frente Polisario of a "Proposal of the Frente Polisario for a mutually acceptable political solution that provides for the self-determination of the people of Western Sahara" and by Morocco of a document entitled "Moroccan initiative for negotiating an autonomy statute for the Sahara region" in April 2007, several rounds of formal negotiations were held under the auspices of the Secretary-General during 2007-2008, which proved inconclusive. In a follow-up to informal meetings of the parties during 2009 and early 2010, the Personal Envoy of the Secretary-General visited the region in March 2010. He subsequently continued various consultations in New York, which resulted in no new developments. On 30 April 2010, the Security Council adopted resolution 1920 (2010), in which the Council welcomed the parties' commitment to continue the process of holding small, informal talks in preparation for a fifth round of negotiations.

17. During the period under review, the Security Council had also considered the item on the situation in Timor-Leste. As previously reported in detail (see A/55/497, para. 19 and A/60/71, para. 16), in 1999 the Security Council, acting under Chapter VII of the Charter, established the United Nations Transitional Administration in East Timor, charged with administering the Territory and preparing it for independence, which was attained on 20 May 2002. The new country adopted the name Timor-Leste and on 27 September 2002, it became the 191st Member State of the United Nations. The United Nations continues to support Timor-Leste in a variety of ways, in particular through the United Nations Integrated Mission in Timor-Leste, which has been playing a key role in supporting the Government of Timor-Leste in consolidating peace, stability and democratic governance.

C. Economic and Social Council

18. The Economic and Social Council has considered the question of the implementation of the Declaration by the specialized agencies and other United Nations organizations annually and has adopted resolutions requesting the specialized agencies to examine and review conditions in each Territory, so as to take appropriate measures to accelerate progress in the economic and social sectors of the Territories. It also urged those specialized agencies and other organizations that had not yet provided assistance to the Territories to do so as soon as possible. The Economic and Social Council has considered annually reports of its President on the assistance provided by those organizations to Non-Self-Governing Territories. A representative of the Special Committee participated in the Council's annual consideration of the relevant item.

D. Trusteeship Council

19. As previously reported (A/55/497, paras. 21-22), in 1994 the Trusteeship Council concluded its consideration of the last Territory left on its agenda and adopted a resolution by which the Trusteeship Agreement for the Trust Territory of the Pacific Islands (Palau) was terminated.

E. Secretary-General

20. During the period under review, the Secretary-General has continued to exercise good offices, particularly with respect to Western Sahara. In addition, the Secretary-General has continued to promote the cause of decolonization through the work of the Departments of Political Affairs, Peacekeeping Operations (responsible for the United Nations presence in Western Sahara), General Assembly Affairs and Conference Management, and Public Information. As previously reported in detail (A/55/497, paras. 30-31), the Secretariat provides substantive, technical, administrative and information services to the Special Committee in the discharge of its mandate.

21. Given the importance of disseminating information on decolonization to further the objectives of the Second Decade, the Department of Public Information has continued to broadcast information on decolonization through all available media and to publicize the work of the United Nations in this field. In accordance

with General Assembly resolution 61/129, the information leaflet entitled "What the UN can do to assist Non-Self-Governing Territories" was published in March 2007 and updated for the United Nations website on decolonization in 2009. According to Department of Public Information estimates, the decolonization websites, which are regularly maintained and updated by the Department of Political Affairs, receive approximately 12,000 page views per year. A detailed account of relevant informational activities is presented annually by the Department of Public Information and by the Department of Political Affairs to the Special Committee, which in turn reports to the General Assembly on this matter.

III. Action taken during the Decade by the specialized agencies

22. The General Assembly and the Special Committee have considered on a yearly basis the question of the implementation of the Declaration by the specialized agencies and international institutions associated with the United Nations. A yearly report is issued on those activities by the President of the Economic and Social Council on the basis of replies received from those bodies. Recent information on their activities connected with the Second Decade can be found in annex II to the present report.

IV. Support for the Decade by Member States

23. The plan of action for the Second Decade requests specific action by Member States and particularly by the administering Powers to assist effectively the peoples of the Territories in their progress towards self-determination. In addition to the members of the Special Committee, a number of Member States have regularly participated in the work of the Special Committee as administering Powers or observers and have attended its meetings and regional seminars.

24. Over a dozen Member States and one non-Member State have provided scholarships to students from the Territories during the period under review. The Secretariat has made those offers public in annual reports.

25. The participation of the administering Powers in the work of the Committee has been referred to in paragraphs 14 and 15 above. Specific replies from Member States on their activities in support of the Second Decade are reproduced in annex I to the present report.

V. Proposal for a Third Decade

26. In view of the conclusion of the Second Decade, the Special Committee held discussions on its future work. In this regard, its examination of the implementation of General Assembly resolution 55/146 and achievements of the Second Decade took into account the outcome of the Fifteenth Summit Conference of Heads of State and Government of the Movement of Non-Aligned Countries, held in Sharm el-Sheikh, Egypt, from 11 to 16 July 2009, including the renewal of the call to States Members of the United Nations to speed up the process of decolonization towards the complete elimination of colonialism.

27. Furthermore, the members of the Special Committee who participated in the Pacific regional seminar held in Nouméa, New Caledonia, from 18 to 20 May 2010, supported calls for a third Decade.

28. On 18 June 2010, the Special Committee, having reviewed the progress with regard to the implementation of General Assembly resolution 55/146 and of the plan of action for the Second Decade, adopted a resolution in which, inter alia, it decided to recommend that the General Assembly should declare the period 2011-2020 the Third International Decade for the Eradication of Colonialism. By the same resolution, the Committee called upon Member States to intensify their efforts to continue to implement the plan of action, and to cooperate with the Special Committee in updating it as necessary, with a view to using it as the basis for a plan of action for the Third International Decade, and called upon the administering Powers to cooperate fully with the Special Committee to develop a constructive programme of work on a case-by-case basis for the Non-Self-Governing Territories to facilitate the implementation of the mandate of the Special Committee and the resolution on decolonization, including resolutions on specific territories. The resolution has been submitted to the General Assembly in the form of a recommendation in the report of the Special Committee on its work during 2010.[3]

VI. Conclusions

29. The end of the Second Decade coincides with the fiftieth anniversary of the Declaration on the Granting of Independence to Colonial Countries and Peoples contained in resolution 1514 (XV) adopted by the General Assembly on 14 December 1960, by which Member States proclaimed the necessity of bringing colonialism to a speedy end. Since then, a large number of former colonial Territories have achieved independence and many former Trust and Non-Self-Governing Territories have exercised their right to self-determination and independence in accordance with the Declaration. The past 10 years have seen several achievements, in particular the independence of East Timor as Timor-Leste and thus its successful decolonization. Furthermore, there was considerable progress on the question of Tokelau towards a fully negotiated decolonization outcome.

30. In the case of the Falkland Islands (Malvinas) and Gibraltar, the Special Committee and the General Assembly have continued to appeal to the Governments involved to resume negotiations on the relevant issues, including those related to sovereignty.

31. On Western Sahara, the question continues to receive consideration by the General Assembly and the Security Council as well as in the context of my good offices.

32. Furthermore, numerous intermediary activities mandated by the General Assembly were accomplished during the Second Decade, including the consideration of reports to the General Assembly; the annual preparation of Secretariat working papers on each of the Territories; visiting missions; the organization of annual seminars in the Caribbean and Pacific regions in alternate years; and the enlisting of worldwide support for the objectives of the Declaration, inter alia, through the United Nations website on decolonization. As a result,

[3] Ibid., chap. XII, draft resolution X.

Member States, the Special Committee as well as representatives of the Non-Self-Governing Territories, experts, non-governmental organizations and civil society were afforded several opportunities to make their views known, analyse each Territory's situation, and make recommendations as appropriate.

33. Last but not least, some specialized agencies and regional commissions have facilitated the participation of Non-Self-Governing Territories in their bodies as observers or associate members, enabling them to become eligible also to participate in world conferences on economic and social issues, a development that has been welcomed in General Assembly resolutions on the subject.

34. Yet, against the backdrop of the achievements of the Second Decade, the task of decolonizing the remaining 16 Non-Self-Governing Territories has to be completed, and requires the concerted efforts of all concerned. Vital among these efforts are those of the relevant administering Power and the Special Committee. Formal and informal dialogue aimed at improving cooperation between the Special Committee and the administering Powers continues to constitute an essential element in efforts to move the process of decolonization forward.

35. It will be recalled that the General Assembly has requested the Special Committee to continue to seek suitable means for the immediate and full implementation of the Declaration and to carry out the actions approved by the General Assembly in the context of the First and Second Decades. In addition to the aforementioned mandated activities, which continue to be requested of the Special Committee, other actions include the formulation of specific proposals to bring about an end to colonialism; and to develop and finalize, in cooperation with the administering Powers and the Territories in question, a constructive programme of work on a case-by-case basis. The Second Decade has provided a useful framework for international action and served as a reminder of what needs to be done. Special attention has to be given to each of the remaining 16 Non-Self-Governing Territories in their new unique settings.

36. The Special Committee and the General Assembly have reiterated the position that such factors as the size of territory, population, geographical location and limited natural resources should in no way delay the speedy exercise by the peoples of the Non-Self-Governing Territories of their inalienable right to self-determination, including independence. Furthermore, they have reaffirmed that all administering Powers are obliged, under the Charter and in accordance with the Declaration, to create economic, social and other conditions in the Territories under their administration which will enable those Territories to achieve genuine self-government and economic self-reliance.

37. Some of the trends described above may provide for the mapping of promising new avenues in the future. This may include an in-depth examination by the Special Committee, the administering Powers and all others concerned on how to move the decolonization process forward. Political sensitivity, a creative approach, and a sense of urgency are called for. In practice, on the eve of the fiftieth anniversary of the Declaration on the Granting of Independence to Colonial Countries and Peoples, it would seem important for the Special Committee to assess its past work and achievements in order to chart its way forward, together with the administering Powers, for the ultimate benefit of the peoples of the Non-Self-Governing Territories. For my part, I shall continue to assist the international community to make progress in the area of decolonization.

Annex I

Replies received from Member States

Argentina

[Original: Spanish]
[6 August 2010]

1. The Argentine Republic once again declares its full support for and commitment to the decolonization process carried out by the United Nations through its relevant bodies, in conformity with the purposes and principles of the Charter of the United Nations and the principles set forth in General Assembly resolution 1514 (XV). The Argentine Republic has a special interest in the successful and final completion of this process and is fully convinced that cooperation among all the States Members of the Organization will make it possible to achieve this goal.

2. The decolonization process is one of the most important successes of the United Nations and the Argentine Republic has demonstrated its firm commitment to that endeavour, by actively participating in the deliberations on decolonization in the Fourth Committee, establishing close cooperation with the Special Committee on decolonization and participating in the Caribbean and Pacific seminars that have been held since the first Decade.

3. During the Second International Decade for the Eradication of Colonialism, which is about to end, the number of Non-Self-Governing Territories fell as a result of the independence of Timor-Leste. The Special Committee on decolonization continued its efforts to bring colonialism to an end through various activities such as, for example, monitoring the different processes related to the Territories and organizing regional seminars in the Pacific and the Caribbean to achieve the goals of the Second Decade.

4. However, colonial situations remain. To move forward with the important process of decolonization, the Special Committee should pursue its constructive programme of work, using a case-by-case approach that takes account of the particular political features of each such situation and the objectives and principles enshrined in resolution 1514 (XV), as indicated in resolution 1654 (XVI) establishing the Special Committee on decolonization.

5. In particular, the Argentine Republic attaches great significance to the sovereignty dispute between it and the United Kingdom of Great Britain and Northern Ireland over the Malvinas Islands, South Georgia Islands and South Sandwich Islands and the surrounding maritime areas, concerning which, throughout the Second Decade, the Special Committee on decolonization adopted consensus resolutions that:

(a) Define the question of the Malvinas Islands as a special and particular colonial situation;

(b) Recognize the existence of a sovereignty dispute between Argentina and the United Kingdom;

(c) Request both Governments to resume negotiations in order to find as soon as possible a peaceful, just and lasting solution to the dispute, in accordance with the corresponding General Assembly resolutions on the question; and

(d) Reiterate their support for the mission of good offices of the Secretary-General in order to assist the parties in complying with the request made by the General Assembly in its relevant resolutions.

6. Despite those many calls, the United Kingdom remains reluctant to negotiate and claims the right of the transplanted British population to exercise self-determination, thereby distorting that principle. This claim amounts to an assertion of its own right to self-determination and an attempt to make that population the arbiter of a dispute to which its own country is a party.

7. Decolonization and self-determination are not synonymous. Self-determination is one of the mechanisms for implementing decolonization, but it is not the only one, as resolution 1514 (XV) itself contains, in paragraph 6, another principle: that of preserving a country's national unity and territorial integrity. It is this principle that takes precedence in the question of the Malvinas Islands, because it is the territorial integrity of the Argentine Republic which is disrupted.

8. That is how the situation was understood in 10 General Assembly resolutions (2065 (XX), 3160 (XXVIII), 31/49, 37/9, 38/12, 39/6, 40/21, 41/40, 42/19 and 43/25) and 22 resolutions of the Special Committee on decolonization, which describe the question of the Malvinas Islands as a special and particular colonial situation. That description reflects the specific circumstances of the question, namely that the United Kingdom usurped the islands by force in 1833, expelled their original population, prevented its return and replaced it with its own population. That is why in 1985 the General Assembly expressly rejected, by a clear majority, two British attempts to introduce the principle of self-determination into the consideration of the dispute.

9. The Argentine Republic has always shown a willingness to cooperate with the United Kingdom on practical issues deriving from the de facto situation in the South Atlantic, with due juridical protection and with the purpose of creating a framework that would allow both parties to resume the negotiations called for by the international community. However, since 1989 the United Kingdom, contrary to General Assembly resolution 31/49, which called on the parties to refrain from introducing unilateral modifications in the situation while the negotiations were ongoing, has moved forward with the implementation of unilateral activities in the disputed territories and waters affecting, inter alia, the renewable and non-renewable natural resources found there.

10. On 25 February 2010, in his message to the opening of the Special Committee's session 2010, the Secretary-General said that, in the decolonization process, it was necessary to take each Non-Self-Governing Territory's particular features and specific circumstances into account, a position fully shared by the Argentine Republic. In that connection, Argentina reiterates its strong support for the steps being taken by the Secretary-General as part of his good offices related to the question of the Malvinas Islands and urges him to continue those efforts, aimed at finding a solution to the sovereignty dispute between Argentina and the United Kingdom, while reaffirming its complete willingness to assist him in carrying out that task.

11. The people and Government of Argentina attach great importance and high priority to the recovery of the Malvinas Islands, South Georgia Islands and South Sandwich Islands and the surrounding maritime areas, while respecting the way of life of their inhabitants and abiding by the principles of international law. This is enshrined in the Constitution of Argentina as a permanent and irrevocable goal.

12. The Argentine Republic trusts that the work of the Special Committee on decolonization will help to ensure compliance with all the resolutions adopted by that body in relation to the question of the Malvinas Islands. It also trusts that the United Kingdom will respond to the calls resulting from the Secretary-General's good offices mandate and will assume the responsibility that is doubly incumbent on it as a permanent member of the Security Council by accepting its obligation to peacefully resolve this dispute in accordance with the principles of the Charter of the United Nations and with General Assembly resolutions on the question of the Malvinas Islands.

13. This year, as we conclude the Second International Decade for the Eradication of Colonialism and commemorate the fiftieth anniversary of resolution 1514 (XV), it is worth remembering that for the United Nations, the continuation of colonialism in all its forms and manifestations is a crime which constitutes a violation of the Charter of the United Nations, the Declaration on the Granting of Independence to Colonial Countries and Peoples and the principles of international law, as established by the General Assembly in its resolution 2621 (XXV), adopted on the occasion of the tenth anniversary of the Declaration. Forty years later, crimes of colonialism persist and it is our obligation to put an end to them; the international community and the Secretary-General can depend on the complete willingness and efforts of the Argentine Republic to contribute to their final eradication.

Cuba

[Original: Spanish]
[18 August 2010]

1. Although the Second Decade will end in December 2010, the cause of decolonization is, and must remain, a priority for the United Nations since many United Nations goals in that area have yet to be met.

2. All States Members of the Organization are obliged to make a good-faith effort to ensure that the remaining Non-Self-Governing Territories can exercise their inalienable right to self-determination. The work of the Special Committee on decolonization arises directly from the provisions of the Charter of the United Nations, which we have undertaken collectively and individually to respect and enforce.

3. As a specialized body of the United Nations for consideration of this issue, the Special Committee on decolonization has been making a serious, ongoing effort to fulfil its mandate and Cuba has worked long and hard to help to achieve its goals.

4. The Committee has pursued and strengthened dialogue and cooperation with the administering Powers, representatives of Non-Self-Governing Territories and Member States.

5. The dispatch of visiting missions to Non-Self-Governing Territories and the holding of regional seminars continue to provide a clear example of some of the successful practices adopted by the Special Committee in recent years. Such practices have increased the capacity of the United Nations to help the peoples of these Territories achieve the goals set forth in General Assembly resolution 1514 (XV), and they will continue to do so.

6. The outcome of the regional seminars on decolonization are proof that these forums can promote the active participation of representatives of Non-Self-Governing Territories and can help to mobilize international public opinion in favour of the provision of support and assistance to the peoples of these Territories.

7. However, the complete elimination of colonialism requires more than the seriousness and patience that mark the work of the Special Committee, a body that is working conscientiously to renew and strengthen its methods of work, and the efforts and good intentions of the vast majority of United Nations Member States.

8. The cause of decolonization also requires the full support of the administering Powers.

9. It is unacceptable that certain countries, on the pretext of making the United Nations more "efficient", are attempting to cast doubt on the continued validity of the cause of decolonization and are even questioning the very existence of the Special Committee. It is also disturbing that some administering Powers still refuse to cooperate with the Special Committee, thereby ignoring the relevant obligations arising from the Charter of the United Nations and from numerous General Assembly resolutions.

10. Cuba considers it particularly significant that for 11 consecutive years, the Special Committee has adopted by consensus a resolution which recognizes the inalienable right of the Puerto Rican people to self-determination and independence in conformity with General Assembly resolution 1514 (XV), and which urges this august body to actively consider the question of Puerto Rico in all its aspects.

11. The Movement of Non-Aligned Countries, in which Cuba participates actively, has also conveyed to the Special Committee on decolonization its belief that the Puerto Rican question is an example of colonialism and has urged the Government of the United States of America to assume its responsibility to expedite a process that will allow the Puerto Rican people to fully exercise their inalienable right to self-determination and independence. The Movement has also stressed the need for prompt implementation of the resolutions that the Special Committee has adopted on the colonial situation of Puerto Rico.

12. Puerto Rico is, and will continue to be, a Caribbean and Latin American nation. Despite over a century of colonial domination by the United States, the Puerto Rican people have never abandoned their valiant and difficult struggle to exercise their legitimate right to sovereignty and independence. This is why the Special Committee has adopted 29 resolutions and decisions on the question of Puerto Rico over the past 40 years.

13. The United Nations has also reaffirmed that the conflict in Western Sahara is a decolonization issue within the scope of General Assembly resolution 1514 (XV) and that it therefore lies under direct United Nations responsibility. The Sahrawi people have a right to determine their own future.

14. It is extremely important for negotiations to continue with a view to a fair, lasting and mutually acceptable political solution leading to the self-determination of the people of Western Sahara in the context of agreements compatible with the purposes and principles of the Charter of the United Nations and with General Assembly resolution 1514 (XV).

15. In addition, Cuba reiterates its full support for the legitimate right of the Argentine Republic in the sovereignty dispute concerning the Malvinas Islands, which are part of the national territory of this brother country of Latin America. In that context, it is extremely important to find a negotiated, just and definitive solution to the Malvinas issue as quickly as possible.

16. Every year, the General Assembly adopts resolutions on offers by Member States of study and training facilities for inhabitants of Non-Self-Governing Territories. Although Cuba is a developing country with limited resources, it has provided scholarships to inhabitants of these Territories and is pleased that over 2,000 of them have graduated from its schools and universities.

17. The Economic and Social Council has also adopted repeatedly, with support from the vast majority of States, a resolution sponsored by Cuba on support to Non-Self-Governing Territories by the specialized agencies and international institutions associated with the United Nations. The Territories have much to gain from the support that those bodies can provide. Some progress has been achieved, but much remains to be done.

18. Cuba welcomes the General Assembly's consensus endorsement of the Special Committee's decision to celebrate the fiftieth anniversary of resolution 1514 (XV) in December 2010. Cuba attaches particular importance to commemoration of the fiftieth anniversary of this historic resolution, which has been emblematic for the United Nations and, in particular, for the cause of decolonization.

19. Since its adoption in 1960, over 80 countries have gained independence, become part of the community of United Nations Member States and, above all, exercised their genuine right to self-determination.

20. This celebration highlights the importance of concerted action by all United Nations Member States in order to enable the Territories that have thus far been unable to exercise their genuine right to self-determination to do so as soon as possible.

21. In that regard, Cuba reiterates its firm commitment to the cause of decolonization and urges all Member States to continue to work together so that the scourge of colonialism can be eliminated forever.

Ecuador

[Original: Spanish]
[19 August 2010]

1. At the end of the Second International Decade for the Eradication of Colonialism, Ecuador congratulates the United Nations on its decolonization efforts based on the principles of the Charter, which oblige administering States to recognize the right of dependent Territories to achieve self-determination.

2. Ecuador is pleased that States, through dialogue in the Special Committee on decolonization, are considering and expressing their aspirations and rights based on the Declaration on the Granting of Independence to Colonial Countries and Peoples, adopted through General Assembly resolution 1514 (XV) of 1960.

3. However, it is concerned at the slowness of this process and supports the Organization in its intention to put a rapid, unconditional end to colonialism. Ecuador's decision to become a member of the Special Committee on decolonization in order to review the Declaration and to formulate recommendations aimed at eradicating colonialism is proof of this support.

4. Ecuador has been a sponsor of all resolutions calling for recognition of the right of peoples to self-determination and independence and condemning colonialism and all forms of oppression, particularly in the case of the Malvinas, Western Sahara, Puerto Rico and all the Non-Self-Governing Territories; by so doing, it has demonstrated its solidarity with and support for their struggle.

5. Ecuador considers that the principle of territorial integrity, respect for the sovereignty of States and the peaceful settlement of disputes are key precepts of international relations and are embodied in the Charter of the United Nations and in Ecuador's Constitution.

Nicaragua

[Original: Spanish]
[13 August 2010]

1. Nicaragua considers that the Second Decade played an important role in education about and implementation of General Assembly resolution 1514 (XV). However, there are still Non-Self-Governing Territories and peoples that have not fully achieved self-determination and independence and still suffer from the vestiges of colonialism; this makes immediate implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples essential.

2. The United Nations should continue and increase its efforts to achieve the total and complete eradication of colonialism. This issue is a high priority because decolonization, as a means of promoting international peace and security, is one of the missions of the United Nations.

3. Through the elimination of colonialism, these Non-Self-Governing Territories and peoples will achieve the full exercise of their inalienable rights, true enjoyment of human rights, happiness and participation in democratic life. It is deceptive to argue that a democratic process can exist or has existed under conditions of colonial domination.

4. We note with great concern that the plan of action for the Second International Decade cannot be completed by 2010. It is therefore urgent to give greater momentum to the decolonization process with a view to increased cooperation by the colonial Powers in all aspects thereof and, ultimately, to the final eradication of colonialism during the current decade.

5. Nicaragua therefore considers that draft resolution A/AC.109/2010/L.18 of the Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples, in

which the period 2011-2020 is declared the Third International Decade for the Eradication of Colonialism, should be endorsed and adopted at the sixty-fifth session of the General Assembly, in order to pursue the decolonization of these Non-Self-Governing Territories and peoples until they achieve self-determination and independence, a right enshrined in the Charter of the United Nations, and can become part of the community of nations and of all its multilateral and regional bodies, with all the rights and responsibilities pertaining thereto, and can contribute to a solution to all the problems faced by humankind.

Russian Federation

[Original: Russian]
[19 August 2010]

1. This year the international community marks the fiftieth anniversary of the adoption by the General Assembly of the Declaration on the Granting of Independence to Colonial Countries and Peoples. That document gave a powerful impetus to the achievement of independence by colonial Territories. Its implementation ultimately led to the liberation of some 750 million people — one third of the world's population — from colonial domination, and changed the political map of the world dramatically with the establishment of more than 80 new independent States in Africa, Asia, the Pacific region and Latin America.

2. This is one of the most significant achievements in the history of the United Nations, and the Russian Federation can take pride in the fact that the Declaration was drafted and adopted at the initiative of the Soviet Union. As a permanent member of the Security Council, the Trusteeship Council and the Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples, the Russian Federation has played and continues to play an active role in helping to liberate peoples from colonial dependence.

3. The General Assembly resolutions declaring the periods 1990-2000 and 2001-2010 as International Decades for the Eradication of Colonialism were important for the decolonization process. Significant efforts were made by the United Nations and the international community as a whole to implement the plans of action for the First and Second International Decades. Nevertheless, it should be noted that, while most colonial Territories have now achieved independence, the decolonization process is far from complete. There are still 16 Territories, with a population of approximately 2 million, that are subject to the Declaration on decolonization and that to this day have been unable to exercise their inalienable right to self-determination. These are primarily small island Non-Self-Governing Territories.

4. Assertions that the majority of the remaining Non-Self-Governing Territories would be unable to survive as independent entities or that their current status reflects the will of the indigenous populations must be carefully verified. The Russian Federation firmly upholds the position that territorial size, geographical isolation or limited resources should not affect the inalienable right of the inhabitants of Non-Self-Governing Territories to self-determination and independence in accordance with the Declaration on decolonization. It is the responsibility of the administering Powers to create such conditions in those

Territories as would enable their peoples to exercise this inalienable right without interference.

5. As long as there are still colonial Territories in the world, there will continue to be a demand and a need for the work of the United Nations as a whole on decolonization, and in particular for the work of the Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples. The principles enshrined in the Charter, the Declaration on the Granting of Independence to Colonial Countries and Peoples and other United Nations resolutions and decisions on Non-Self-Governing Territories are as relevant today as they were in the initial phase of United Nations activities.

6. Clearly, the current situation requires further intensive action by the United Nations, and by the international community as a whole, to achieve the completion of the decolonization process. In that context, the conclusions and recommendations of the 2010 Pacific regional seminar on the implementation of the Second International Decade for the Eradication of Colonialism and, in particular, the proposal that the General Assembly should consider the proclamation of a third international decade for the eradication of colonialism deserve support.

7. To ensure that the Decade achieves its aims, the United Nations and the international community as a whole should step up their efforts to eradicate colonialism. The development and implementation of a plan of action for a third international decade could contribute to that process. The Special Committee, while implementing its existing mandate, should play a more active role in monitoring the decolonization process and developments in the remaining colonial Territories, with particular attention to determining ways and means of overcoming obstacles to the achievement of genuine self-determination in each specific case. The constructive cooperation of the administering Powers with the United Nations, and with the Special Committee in particular, is essential. Issues relating to the dissemination of information on decolonization, including on political trends in the Territories and the positions of the administering Powers, remain important.

8. The Russian Federation stands ready to continue to make every effort to ensure that the last vestiges of colonialism on the planet are eradicated.

Syrian Arab Republic

[Original: Arabic]
[5 August 2010]

1. Since the establishment of the United Nations, the question of the eradication of colonialism has been one of the essential pillars of the foreign policy of the Syrian Arab Republic. This concern explains the active role that the Syrian Arab Republic has played in the Organization's efforts to eradicate colonialism. The Syrian Arab Republic is of the view that the principles of the Charter concerning Non-Self-Governing Territories are as relevant today as when the United Nations was established. Thanks to the effective implementation of those principles, some 70 countries that are home to millions of people have achieved independence since the adoption of the Declaration on the Granting of Independence to Colonial Countries and Peoples. Nonetheless, there are still 16 Territories, which are home to

nearly 2 million people, that do not enjoy self-rule, and a number of other Territories that have not yet gained independence.

2. The work of the Special Committee on decolonization therefore continues to be vitally important. Syria has supported and will continue to support all of the Special Committee's endeavours aimed at ensuring full implementation of the Declaration.

3. Regrettably, the Special Committee has not received the necessary cooperation from certain administering Powers. Such cooperation is essential for progress towards full implementation of the Declaration. In accordance with the relevant provisions of General Assembly resolution 2621 (XXV), the Syrian Arab Republic has once again called on the administering Powers that have not yet done so to take without delay legislative, administrative or other measures in order to put an end to the activities of enterprises under their jurisdiction that are involved in the reckless exploitation of the resources of the Non-Self-Governing Territories. Military bases and facilities in the colonial Territories constitute another clear obstacle to the right of those peoples to self-determination and must be dismantled immediately.

4. The cooperation provided by the administering Powers to visiting missions has not been satisfactory. The dispatch of such missions to Territories is essential in order to obtain precise on-the-ground information and facilitate assistance to those peoples on the part of the United Nations.

5. By decision of the Special Committee, the Permanent Representative of the Syrian Arab Republic to the United Nations has been designated Rapporteur of the Special Committee for the entire Decade and has participated in several international meetings.

6. Syria has voted in favour of all the resolutions on decolonization adopted in the Special Committee, as well as in the Fourth Committee and the General Assembly plenary, and implements any provisions relevant to Syria.

7. Throughout the years the Special Committee has made it a practice to periodically review its working methods and has adopted measures to make them more effective. Syria has made several proposals in that regard. It has also made specific proposals with regard to the Special Committee's efforts to improve the efficiency of the regional seminars on decolonization, an irreplaceable mechanism for dealing with problems of interest to the Non-Self-Governing Territories and obtaining first-hand information on their situation. Syria was an active participant in the regional seminars that were held during the Decade.

8. Syria has consistently emphasized the need to pay particular attention to small island Territories in view of the unique problems those Territories face because of their small size and population, lack of natural resources and vulnerability to natural disasters and environmental risks.

9. Syria has devoted great attention, both in the Fourth Committee and other General Assembly Committees, to the question of obtaining adequate funding, through the support of the United Nations system's principal financial institutions, for large-scale programmes that provide assistance to the peoples of Non-Self-Governing Territories.

10. Syria has consistently called for the application of the principle of self-determination in respect of peoples subject to colonial rule. Syria has supported all

resolutions concerning the question of the Malvinas, both in the Special Committee and the General Assembly. General Assembly resolution 2065 (XX) and subsequent resolutions emphasized the international community's awareness of the existence of a dispute between Argentina and the United Kingdom concerning sovereignty that must be resolved through bilateral negotiations. The General Assembly, in its resolution 3160 (XVIII), indicated that the way to put an end to that colonial situation was the peaceful solution of the conflict of sovereignty between Argentina and the United Kingdom through bilateral negotiations based on the principle of territorial integrity. Syria has always supported the solution of the question of the Malvinas through negotiations between the United Kingdom and Argentina.

11. The Department of Political Affairs, in particular its Decolonization Unit, and the Department for General Assembly and Conference Management, have in recent years done excellent work in providing substantive and organizational assistance to United Nations efforts in the area of decolonization. In order for the Special Committee to function effectively, it is essential that the Secretariat continue to provide it with adequate substantive and technical assistance. The continued support for the Special Committee and the cause of decolonization shown by the Secretary-General merits special recognition.

12. Syria will continue to cooperate fully with the Special Committee, so that it may successfully execute the mandate given to it in 1961 by General Assembly resolution 1654 (XVI).

13. Syria believes that it would be very important for the coming decade also to be proclaimed an International Decade for the Eradication of Colonialism, as a clear signal that the United Nations gives decolonization activities its highest priority. During the next Decade, the necessary continuity could be ensured and any unfinished tasks for achieving the objective of a world free of colonialism could at last be completed.

United Kingdom of Great Britain and Northern Ireland

[Original: English]
[19 August 2010]

1. The United Kingdom's relationship with its Overseas Territories is a modern one based on partnership, shared values and the right of each Territory to determine if it wishes to retain the link to the United Kingdom.

2. The British Government's relationship with the Overseas Territories is based on the following principles:

- self-determination
- mutual obligations and responsibilities
- freedom of the Territories to run their own affairs to the greatest degree possible
- a firm commitment from the United Kingdom to help the Territories develop economically and to help them in emergencies.

3. Those principles remain fundamental to the United Kingdom's relationship with the Overseas Territories. The United Kingdom is committed to the future

development and continued security of the Overseas Territories for as long as the Territories choose to retain the link with the United Kingdom. There is regular dialogue between British Government Ministers and Territory leaders on a wide range of issues of mutual interest. British Ministers and Overseas Territories Premiers, Chief Ministers and their equivalents all meet together each year in London for political discussions on issues of mutual interest. The United Kingdom continues to provide assistance to the Overseas Territories through the provision of technical and logistical support and, in the case of Montserrat, Pitcairn and St. Helena, through budgetary aid.

4. The United Kingdom's policy towards the Overseas Territories rests on the basis that it is the people of each Territory who determine whether they wish to stay linked to the United Kingdom or not. The United Kingdom has no intention of imposing independence against the will of the people concerned. It has been the established policy of successive British Governments to give every help and encouragement to those Territories where independence is the clearly and constitutionally expressed wish of the people, where this is an option. At this time, the presumption of the United Kingdom Government is that a referendum would be the way of testing opinion in those Territories where independence is an option. But the final decision on whether a referendum is necessary, and what form a referendum might take, would need to be determined by the United Kingdom, in the light of the particular circumstances in each Territory.

5. The link between the United Kingdom and the Overseas Territories is enshrined in the Constitution of each Territory. Consultation with the Territories over the past decade has showed a clear expression of their wish to retain the connection with the United Kingdom. Neither integration into the United Kingdom, nor Crown Dependency status, offers more appropriate alternatives to the present arrangements.

6. The overwhelming majority of decisions in the United Kingdom's Overseas Territories are taken by the Territory Governments in exercise of devolved powers. There is no wish on the United Kingdom's part to micromanage its relationship with the Overseas Territories. But as long as any Territory chooses to remain British, its Constitution must be agreed with the United Kingdom. As part of a constitutional review process launched in 1999, the United Kingdom agreed to consider carefully any proposals for constitutional change made by an Overseas Territory. The constitutional review process has taken the form of a bilateral negotiation, with the scope and pace largely being determined by the Territories themselves. The objective of the negotiations has been to agree the best possible modern constitutional arrangements that are acceptable to both the Territories and the United Kingdom. While the United Kingdom considers all proposals for constitutional development and change put forward by the Territories, it has also made clear to the Territories during the negotiations that, while the Territory chooses to remain British, the United Kingdom needs to retain sufficient powers to discharge its responsibilities for good governance, defence, external relations, and to meet contingent liabilities and fulfil international obligations applying to the Territories. The reviews also offer the opportunity to bring up-to-date provisions of the existing Constitutions, such as the human rights chapters, and to clarify the respective roles of the Governor and local politicians.

7. There has been progress on constitutional review with most Overseas Territories. New constitutions came into force in the Turks and Caicos Islands in 2006, the British Virgin Islands and Gibraltar in 2007, the Falkland Islands, Cayman Islands, St. Helena, Ascension and Tristan da Cunha in 2009 and most recently Pitcairn in March 2010. Constitutional reviews are under way in other Territories (Anguilla and Montserrat).

8. In May 2007 a fourth round of negotiations was held with Montserrat for a new Constitution for that territory. Further informal discussions took place on Montserrat in March 2008, at which further progress was made. The process was put on hold after these talks as work on the redevelopment of Montserrat took priority over the constitutional review talks. But formal discussions have started again and the most recent negotiations were held in May 2010.

9. In August 2006, the Anguilla Constitutional and Electoral Reform Commission published its report with 147 recommendations relating to the revision of the Constitution of Anguilla. These are still under consideration in Anguilla. A first round of negotiations with the United Kingdom, scheduled for February 2009, was postponed at the behest of the Government of Anguilla. No dates have been set for negotiations.

10. In August 2009, an Order in Council was brought into force in the Turks and Caicos Islands which removed the constitutional right to trial by jury and suspended the ministerial Government and the House of Assembly for a period of two years (which can be shortened or lengthened). The Governor of the Turks and Caicos Islands now has charge of matters of Government subject to instruction by the Secretary of State. The suspension of parts of the Constitution was considered an essential step to enable the restoration of the principles of good governance and sound financial management. Our intention is for elections to take place in July 2011, as previously scheduled.

11. In February 2010 a Constitutional and Electoral Reform Adviser was appointed to review the Turks and Caicos Islands 2006 Constitution and the current electoral system. Following wide consultation, she has published a set of initial recommendations to improve both while ensuring that the United Kingdom is able to retain sufficient control over areas of concern following the return to an elected government. A further round of public consultation will now take place and she and the Governor's team are encouraging all Turks and Caicos Islanders to engage in this process.

12. The end result of the constitutional review process must be a system which gives the people of the Turks and Caicos Islands, the United Kingdom Government and the international community confidence that the basic principles of good governance, sustainable development and sound public financial management will be upheld. We cannot suspend the democratic process indefinitely.

13. Some commentators have suggested that the United Kingdom should agree to allow Territories the options for status set out in United Nations General Assembly resolution 1541 (XV). This identified three options for de-listing (i.e., removing Territories from the United Nations list of Non-Self Governing Territories). These were integration; independence; and free association. As already stated, the United Kingdom policy is not to agree to integration; and nor is there any indication that

any of the Territories are seeking this. The United Kingdom's position on independence has already been set out.

14. But the concept of free association, as defined by the General Assembly, would mean that the Territory itself would draw up its Constitution free from United Kingdom involvement. The United Kingdom would retain all responsibility for the Territory, but would not be able to ensure that it had the powers necessary to meet its responsibilities for the Territories. This is not a position the United Kingdom is willing to put itself in.

15. General Assembly resolution 1541 (XV) is not legally binding. Furthermore, the United Kingdom did not vote in favour of the resolution. It believes that the guiding principles for the relationship with the Territory should draw on the Charter of the United Nations. This states, inter alia, that an administering Power shall take due account of the political aspirations of the peoples of its Territories, and assist them in the progressive development of their free political institutions according to the particular circumstances of each Territory and its peoples and their varying stages of advancement. The United Kingdom places the utmost importance on these fundamental principles, which are at the heart of the constitutional review process.

16. The United Nations Declaration on the Principles of International Law Concerning Friendly Relations and Cooperation among States in Accordance with the Charter of the United Nations (1970), which elaborates the principle of self-determination, also makes clear that there is an option for the peoples of a Territory in addition to those set out in resolution 1541. It says that the establishment of a sovereign and independent State, free association or integration with an independent State or the emergence into any other political status freely determined by a people constitute modes of implementing the right of self-determination by that people.

17. This paper has set out the position of the United Kingdom and its Overseas Territories. The United Kingdom Government considers the existence of the Special Committee of 24 and the list of Non-Self Governing Territories to be outdated and remains of the view that none of its Overseas Territories should remain on the list.

Annex II

Replies received from United Nations bodies, specialized agencies and international institutions associated with the United Nations

A. Food and Agriculture Organization of the United Nations

1. According to information provided, the Food and Agriculture Organization of the United Nations (FAO) supported during the Second Decade fisheries divisions and departments of Pacific Islands countries and Territories in their endeavours to implement an ecosystem approach to fisheries management. As part of this ongoing support, a regional workshop on ecosystem approaches to management of coastal fisheries in Pacific Island countries was held in Nadi, Fiji, from 17 to 21 November 2008, in collaboration with the secretariat of the Pacific Community. A subregional workshop on ecosystem approaches to management of coastal fisheries in Micronesia, organized by FAO and the secretariat of the Pacific Community, was held in Guam from 30 March to 3 April 2009.

2. In connection with these events, FAO and the secretariat of the Pacific Community developed guidelines for a community-based ecosystem approach to fisheries management, in cooperation with the Nature Conservancy. The guidelines are expected to be used widely in the Pacific region, including American Samoa, Guam and New Caledonia. Further, FAO provided technical publications on fisheries and aquaculture to American Samoa, Guam and New Caledonia, upon their request. Additional information can be found in document E/2010/54 of 4 May 2010.

B. United Nations Development Programme

1. With regard to the Pacific, information received from the United Nations Development Programme (UNDP) provided details of its ongoing support to Tokelau. In particular, the UNDP Community-Centred Sustainable Development Programme is aimed at supporting gender-centred initiatives focusing on environmental management; disaster risk reduction; climate change adaptation; sustainable livelihoods, including ecocultural tourism; food security; energy efficiency; and renewable energy use. In 2009, the Community-Centred Sustainable Development Programme helped all three atolls to become more resilient to the adverse impacts of climate change (i.e., rising sea levels) and natural disasters. The Community-Centred Sustainable Development Programme also funded the participation of two Tokelauan representatives to attend the United Nations Climate Change Conference in Copenhagen, which served to raise Tokelau's profile internationally as one of the most vulnerable countries in the world to climate change.

2. With regard to the Caribbean, information provided indicated that, during the Second Decade, poverty and social impact analyses were conducted on the consequences of the global economic crisis in several Eastern Caribbean islands, including Montserrat. Further, in the British Virgin Islands, UNDP has helped to build community resilience through a programme designed to reduce disaster risk

from landslides. Additional information can be found in document E/2010/54 of 4 May 2010.

C. United Nations Educational, Scientific and Cultural Organization

1. Information received from the United Nations Educational, Scientific and Cultural Organization (UNESCO) indicated that three Non-Self-Governing Territories have the status of Associate Members to UNESCO, namely the British Virgin Islands, Cayman Islands and Tokelau. A consultation process has started with Bermuda, which has expressed an interest for Associate Membership. UNESCO employs every opportunity to engage with Non-Self-Governing Territories in any platform of action. A number of World Heritage sites are located in Non-Self Governed Territories, such as the Historic Town of St. George, Bermuda; the Lagoons of New Caledonia; and Henderson Island, Pitcairn.

2. During the Second Decade, activities in Non-Self-Governing Territories have included organizing and supporting a variety of projects in the fields of education, social and human services, natural sciences, culture, and communication and information. Activities in the Caribbean territories included providing support to a higher education conference for the Eastern Caribbean, for which UNESCO sponsored participants from Anguilla, the British Virgin Islands and Montserrat, a programme for the alleviation of youth poverty through tourism and heritage in the British Virgin Islands, and provided technical support to Montserrat to develop a national policy for a comprehensive response to HIV and AIDS.

3. In the Pacific region, UNESCO has provided support to Tokelau, including to the elaboration of education policy and planning, as well as mapping of HIV/AIDS integration and of education for sustainable development into national policies. Additional information can be found in document E/2010/54 of 4 May 2010.

D. World Health Organization

During the Second Decade, the World Health Organization (WHO) reported that it carried out a variety of collaborative activities in American Samoa, Guam, New Caledonia and Tokelau on health-related issues. According to the information provided, WHO focused in American Samoa and Guam on fellowship support, including in the area of human resources for health capacity-building. In New Caledonia, WHO collaborative activities focused on technical assistance, for instance, in the area of the influenza A (H1N1) virus and the related coordination of the exchange of information in the Pacific region. With regard to Tokelau, WHO supported technical cooperation in the following health-related areas: non-communicable diseases; specialized human resources development; health system strengthening; health promotion; health information; food safety; HIV/AIDS and sexually transmitted infection; tobacco control; and environmental health. Additional information can be found in document E/2010/54 of 4 May 2010.

E. Economic Commission for Latin America and the Caribbean Subregional Headquarters for the Caribbean

1. During the Second Decade, Non-Self-Governing Territories in the Caribbean regularly participated in Economic Commission for Latin America and the Caribbean (ECLAC)-sponsored activities in their capacity as associate members. Anguilla, the British Virgin Islands, Montserrat, and the United States Virgin Islands have been associate members of ECLAC since 2000. The Turks and Caicos Islands and the Cayman Islands became associate members in 2006 and 2008, respectively.

2. The ECLAC Subregional Headquarters for the Caribbean includes, as available, information on Non-Self-Governing Territories in both ad hoc and recurring studies and publications, such as the *Economic Survey of the Caribbean*. It also produced studies specifically related to issues of concern to Non-Self-Governing Territories, such as integration in the United Nations system, globalization, economic development, project and programme development. A meeting of the Working Group of Associate Member Countries of the Caribbean Development and Cooperation Committee was held in August 2007 in Port of Spain, to discuss those issues. Furthermore, Non-Self-Governing Territories participated in meetings on issues related to the Caribbean, as a whole and received technical assistance on issues such as the socio-economic impact of disasters, trade integration, vital statistics and tourism sector development.